

Senate Bill 144

By: Senators Anderson of the 24th, Miller of the 49th, Mullis of the 53rd, Stone of the 23rd, Cowsert of the 46th and others

AS PASSED SENATE

A BILL TO BE ENTITLED

AN ACT

To amend Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes on tobacco products, so as to provide for the issuance of special event tobacco permits to licensed dealers authorizing off-premise sales of certain tobacco products at special events at temporary locations; to provide for such permits a fee and limitations as to the validity period; to provide for the promulgation of certain rules and regulations by the state revenue commissioner; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes on tobacco products, is amended in subsection (c) of Code Section 48-11-4, relating to licensing of persons engaged in tobacco business, initial and annual fees, suspension and revocation, registration and inspection of vending machines, bond by distributor, jurisdiction, and licensing of promotional activities, by adding a new paragraph to read as follows:

"(5) Any licensed dealer may apply for a special event tobacco permit for off-premise sales of cigars, cigarettes, or loose or smokeless tobacco for a special event at a temporary location offsite from the licensed location. Such permit may be authorized for a period of one day but not more than ten days. The special event tobacco permit shall include the specific address for the event or temporary location and the dates for the period that the permit will be in effect. The fee for a special event tobacco permit shall not exceed \$10.00. All such permits shall be issued by the commissioner, who shall make rules and regulations with respect to applications for and issuance of special event tobacco permits. Such rules and regulations shall conform to the rules and regulations that apply to retail sales by licensed dealers, including but not limited to, rules and regulations intended to limit access to tobacco products for minors."

26 **SECTION 2.**

27 This Act shall become effective upon its approval by the Governor or upon its becoming law
28 without such approval.

29 **SECTION 3.**

30 All laws and parts of laws in conflict with this Act are repealed.